



# Finance Act 2018

## 2018 CHAPTER 3

### PART 1

#### DIRECT TAXES

#### *Employment*

#### **7 Deductions from seafarers' earnings**

In section 384 of ITEPA 2003 (which provides that Crown employees cannot be seafarers for the purposes of Chapter 6 of Part 5), in subsection (2) (meaning of Crown employment), before the “and” at the end of paragraph (a) insert—

“(aa) which is not employment in the Royal Fleet Auxiliary Service,”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Section 7.